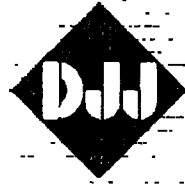


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SURFACE TRANSPORTATION BOARD



December 17, 2008

Ms. Anne K. Quinlan, Esq.
Surface Transportation Board
Office of Proceedings
395 F Street SW
Washington, DC 20423-0001

Dear Ms. Quinlan,

Please find attached, one (1) copy of the Release of Lien of Memorandum of Agreement dated December 17, 2008 between the following parties.

Arkansas & Missouri Railroad
(f/k/a Allied Enterprises, Inc.)
107 North Commercial
Springdale AR 72764

The David J. Joseph Company
(f/k/a Joseph Transportation Services, Inc.)
300 Pike Street
Cincinnati, OH 45202

This filing is to appear in the index as follows: Release of Lien of Memorandum of Agreement dated December 17, 2008 related to ten (10) railcars bearing reporting marks: AM 503070 – AM 504246, sooradic

Please file this as a secondary document under Recordation Number 19724-C as it relates only to documents previously filed with the Surface Transportation Board under Recordation Number 19724-B. The filing fee in the amount of \$41.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6082.

Sincerely,

Barbara A. Brzezicki
Contract Manager

Enclosures

Rail Equipment Group

300 Pike Street
Cincinnati, OH 45202-4214
Phone (513) 419-6200
Fax (513) 419-6221

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**RELEASE OF LIEN
OF
MEMORANDUM OF AGREEMENT**

SURFACE TRANSPORTATION BOARD

This Release of Memorandum of Agreement (the "Release") releases the lien created by that certain Agreement dated as of May 21, 2002 (the "Lease") bearing Recordation No. 19724-B, between The David J. Joseph Company (f/k/a Joseph Transportation Services, Inc.) as Lessor ("Lessor") and Arkansas & Missouri Railroad (f/k/a Allied Enterprises, Inc.), as Lessee ("Lessee"), with respect to the ten (10) railcars as shown in Exhibit A attached hereto (hereinafter, the "Equipment").

WHEREAS, THE STB ASSIGNED RECORDATION NUMBER 19724-B IN ERROR TO THE MEMORANDUM OF AGREEMENT, A PRIMARY DOCUMENT, AND IS NOT A SECONDARY DOCUMENT TO FILINGS RECORDED UNDER 19724 AND 19724-A.

WHEREAS, Lessor and Lessee executed the Agreement relating to the Equipment. Such Agreement is deemed terminated as of March 10, 2006.

WHEREAS, this Release pertains to all documents comprising the Agreement

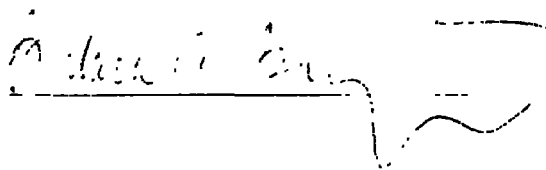
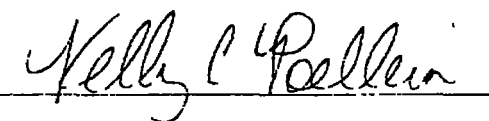
WHEREAS, this Release should be filed as a secondary document and receive Recordation No 19724-C.

NOW, THEREFORE, in consideration of the premises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Lessor submits the following:

1. The Lessor hereby releases any liens created by or arising out of the Agreement.
2. This Release shall be recorded with the Surface Transportation Board so as to record the release of the lien against the Equipment constituted by the Agreement

In witness whereof, the Lessor has caused this Release to be duly executed by its authorized officer as of this 17th day of December, 2008.

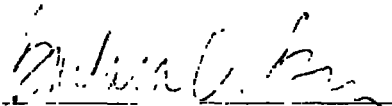
WITNESS:

THE DAVID J. JOSEPH COMPANYBy: Name: Kelly C. PoelleinTitle: Vice President Finance, Brokerage

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing Release of Lien of Lease Agreement was acknowledged before me this 17th day of November, 2008, by Kelly C. Poellein, the Vice President Finance, Brokerage of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

My Commission expires:



Notary Public



BARBARA A. BRZEZICKI
Notary Public, State of Ohio
My Commission Expires 02-20-11

**RELEASE OF LIEN
EXHIBIT A**

ten (10) railcars bearing reporting marks.

AM 503070

AM 503096

AM 503118

AM 503134

AM 503193

AM 503339

AM 503398

AM 503576

AM 503754

AM 504246